



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**17 Garfield 0523 Jordan Public Schools**

**0377 Jordan Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	583,980.70	583,980.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,334.11	26,334.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,711.30	20,711.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,411.71	64,411.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,360.43	26,360.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,756.42	4,521.66	20,234.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	86,651.40	86,651.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,008.65	32,008.65	0.00	0.00	0.00	0.00
31XX Food Services	61,981.01	61,981.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	113,549.86	0.00	0.00	113,549.86	0.00	0.00
<b>Totals</b>	1,040,745.59	906,960.97	20,234.76	113,549.86	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,040,745.59					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**17 Garfield 0523 Jordan Public Schools**

#### 0378 Garfield County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	368,472.03	368,472.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,553.53	26,553.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,604.99	20,604.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,536.34	65,536.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	31,563.56	31,563.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,485.07	4,519.50	19,965.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,210.79	160,210.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	158,234.71	158,234.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,437.43	68,437.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	121,390.26	0.00	0.00	121,390.26	0.00	0.00
<b>Totals</b>	1,045,488.71	904,132.88	19,965.57	121,390.26	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,045,488.71					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0377 Jordan Elem	Indirect/Direct	20,234.76 / 906,960.97	2.23%		
	LE 0378 Garfield County H S	Indirect/Direct	19,965.57 / 904,132.88	2.21%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0377 Jordan Elem	0.0207	0.0249	0.0246	0.0212	2.23%
	0378 Garfield County H S	0.0200	0.0249	0.0246	0.0212	2.21%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0377 Jordan Elem	0.0000	0.0000	0.0000	0.0000	
	0378 Garfield County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0377 Jordan Elem	0.0207	0.0249	0.0246	0.0212	
	0378 Garfield County H S	0.0200	0.0249	0.0246	0.0212	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0377 Jordan Elem	2.16%	
	0378 Garfield County H S	2.14%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0523 Jordan Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.15%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**17 Garfield 0530 Pine Grove Elementary**

#### 0385 Pine Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	63,133.40	63,133.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	364.51	364.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,936.85	0.00	4,936.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,609.06	7,609.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,885.69	1,885.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,575.22	1,575.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,732.94	0.00	0.00	1,732.94	0.00	0.00
<b>Totals</b>	81,237.67	74,567.88	4,936.85	1,732.94	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	81,237.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0385 Pine Grove Elem</b>	Indirect/Direct	4,936.85 / 74,567.88	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				6.62%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0385 Pine Grove Elem	0.0696	0.0245	0.0348	0.0406	6.62%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0385 Pine Grove Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0385 Pine Grove Elem	0.0696	0.0245	0.0348	0.0406	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0385 Pine Grove Elem				4.48%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0530 Pine Grove Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.48%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**17 Garfield 0531 Kester Elementary**

**0386 Kester Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	96,336.33	96,336.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,459.37	1,459.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,671.42	3,671.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,671.61	7,117.51	11,554.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,500.13	13,500.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,692.78	0.00	0.00	10,692.78	0.00	0.00
<b>Totals</b>	144,331.64	122,084.76	11,554.10	10,692.78	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	144,331.64					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0386 Kester Elem</b>	Indirect/Direct	11,554.10 / 122,084.76	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				9.46%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0386 Kester Elem	0.1045	0.1413	0.1217	0.1134	9.46%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0386 Kester Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0386 Kester Elem	0.1045	0.1413	0.1217	0.1134	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0386 Kester Elem				10.93%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
0531 Kester Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

10.93%

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**17 Garfield 0532 Cohagen Elementary**

**0387 Cohagen Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	83,744.02	77,013.02	0.00	6,731.00	0.00	0.00
23XX Support Services - General Administration	18,671.25	18,671.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,066.91	3,832.31	14,234.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,178.32	11,178.32	0.00	1,000.00	0.00	0.00
27XX Student Transportation Services	39,012.01	39,012.01	0.00	0.00	0.00	0.00
<b>Totals</b>	171,672.51	149,706.91	14,234.60	7,731.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	171,672.51					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0387 Cohagen Elem</b>	Indirect/Direct	14,234.60 / 149,706.91	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				9.51%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0387 Cohagen Elem	0.0000	0.0018	0.0003	0.0004	9.51%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0387 Cohagen Elem	0.0000	0.0018	0.0003	0.0004	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0387 Cohagen Elem				1.85%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0532 Cohagen Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.85%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**17 Garfield 0537 Sand Springs Elementary**

**0392 Sand Springs Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	46,358.21	46,358.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,334.95	2,334.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,228.52	0.00	9,228.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,746.78	14,746.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,785.00	1,785.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,784.57	0.00	0.00	2,784.57	0.00	0.00
<b>Totals</b>	77,238.03	65,224.94	9,228.52	2,784.57	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	77,238.03					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0392 Sand Springs Elem</b>	Indirect/Direct	9,228.52 / 65,224.94		14.15%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0392 Sand Springs Elem	0.0839	0.0236	0.0301	0.0457	14.15%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0392 Sand Springs Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0392 Sand Springs Elem	0.0839	0.0236	0.0301	0.0457	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0392 Sand Springs Elem				6.17%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0537 Sand Springs Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>6.17%</b>	
	This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**17 Garfield 0539 Ross Elementary**

**0394 Ross Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	40,072.30	40,072.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,169.05	14,169.05	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,369.24	10,369.24	0.00	0.00	0.00	0.00
31XX Food Services	1,694.43	1,694.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,039.76	0.00	0.00	1,039.76	0.00	0.00
<b>Totals</b>	67,344.78	66,305.02	0.00	1,039.76	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	67,344.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0394 Ross Elem</b>	Indirect/Direct	0.00 / 66,305.02	0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0394 Ross Elem	0.0132	0.0025	0.0030	0.0036	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0394 Ross Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0394 Ross Elem	0.0132	0.0025	0.0030	0.0036	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0394 Ross Elem			0.42%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
0539 Ross Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**0.42%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.